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August 31, 2006

Chairman Sara Kyle
c/o Sharla Dillon, Document Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

06-00181

Dear Chairman Kyle:

Attached are an original and three copies of a Citizens Telecommunications Company of Tennessee tariff filing for review and approval by the Tennessee Regulatory Authority.

Citizens Telecommunications Company of Tennessee
GENERAL CUSTOMER SERVICES TARIFF

Section 11 - Fifth Revised Page 7

The purpose of this filing is an annual requirement by the Tennessee Regulatory Authority, Public Chapter No. 195 and state code 67-6-222 which allows Citizens Telecommunications Company to offset the benefit of lower ad valorem taxes with a corresponding adjustment to business rates.

An additional copy of this letter is also enclosed. Please date stamp and return it in the enclosed stamped, self-addressed envelope.

If you have any questions relative to this filing, please call me at (304) 325-1216.

Sincerely,

J. Michael Swatts
State Regulatory Director – South

Enclosure

C: Timothy Phillips, Esq.
(Adv12)

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TR
UTILITY
DIVISION

GENERAL CUSTOMER SERVICES TARIFF

Citizens Telecommunications Company of Tennessee

Fifth Revised Page 7

S11. Miscellaneous Service Arrangements (Continued)

S11.2 Touch Calling Service (Continued)

S11.2.2 Application of Charges (Continued)

- (B) When stations equipped for Touch Calling Service can be arranged for operation with lines not equipped for Touch Calling Service, charges based on cost will apply.

S11.2.3 Rates and Charges

- (A) The following monthly rates are in addition to any applicable charges for main telephone service:

	Monthly Rate	ASOC	
(1) Exchange Access Lines			
(a) Business - per line*	\$0.00**(1)	TCB	(R)
(b) Residence - per Line*	0.55**	TCR	
(2) Touch Calling Service for PBX Systems			
(a) Per Line (applicable for customer or Company provided PBX Systems)	0.00 (1)	TCPTK	(R)

** This monthly rate does not include an instrument.

* The Central Office Line Connection Charge does not apply when service is changed from rotary dial operation to touch calling operation.

Note (1) - The tarified rate for this service was \$0.75. The rate has temporarily been reduced to \$0.00 as a result of a tax offset credit provided under Public Chapter No. 195 and state code 67-6-222. This rate is subject to change in the future since it is dependent upon recovery funding levels issued by the State of Tennessee. (R)